Vietnam Tariff Intelligence

HS 8507.10.99 detail

HS code	8507.10.99
Description	Electric accumulators, including separators therefor, whether or not rectangular (including square) / - Lead-acid, of a kind used for starting piston engines: / - - Other: / - - - Other: / - - - - Of a height (excluding terminals and handles) exceeding 23 cm
Unit	chiếc
Generated	09/11/2026 19:33:34
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/85071099/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15100
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15100
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15100
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
ACFTA	15 (-KH, TH)	15% (except KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
VCFTA	21	21%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	40	40%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		15	AC!E14399
ATIGA	2022	2022	0	AT!E14340
ATIGA	2023	2023	0	AT!F14340
ATIGA	2024	2024	0	AT!G14340
ATIGA	2025	2025	0	AT!H14340
ATIGA	2026	2026	0	AT!I14340
ATIGA	2027	2027	0	AT!J14340
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E14394
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F14394
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G14394

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H14394
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I14394
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J14394
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14395
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14395
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14395
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14395
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14395
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14395
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F14398
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14346
AIFTA	30/12/2022	2022	*	AI!F14354
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14354
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14354
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14354
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14354
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14354
VKFTA	2022	2022	4	VK!E14385
VKFTA	2023	2023	2	VK!F14385
VKFTA	2024	2024	0	VK!G14385
VKFTA	2025	2025	0	VK!H14385
VKFTA	2026	2026	0	VK!I14385
VKFTA	2027	2027	0	VK!J14385
VCFTA	2022	2022	26	VC!D14440
VCFTA	2023	2023	26	VC!E14440
VCFTA	2024	2024	21	VC!F14440

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	21	VC!G14440
VCFTA	2026	2026	21	VC!H14440
VCFTA	2027	2027	21	VC!I14440
VN-EAEU	2022	2022	5,5	EAV!D14417
VN-EAEU	2023	2023	3,6	EAV!E14417
VN-EAEU	2024	2024	1,8	EAV!F14417
VN-EAEU	2025	2025	0	EAV!G14417
VN-EAEU	2026	2026	0	EAV!H14417
VN-EAEU	2027	2027	0	EAV!I14417
AHKFTA	2022	2022	*	AKH!D14417
AHKFTA	2023	2023	*	AKH!E14417
AHKFTA	2024	2024	*	AKH!F14417
AHKFTA	2025	2025	*	AKH!G14417
AHKFTA	2026	2026	*	AKH!H14417
AHKFTA	2027	2027	*	AKH!I14417
EVFTA	2022	2022	10	EV-NK!D14432
EVFTA	2023	2023	6,6	EV-NK!E14432
EVFTA	2024	2024	3,3	EV-NK!F14432
EVFTA	2025	2025	0	EV-NK!G14432
EVFTA	2026	2026	0	EV-NK!H14432
EVFTA	2027	2027	0	EV-NK!I14432
UKVFTA	2022	2022	10	UKV!D14431
UKVFTA	2023	2023	6,6	UKV!E14431
UKVFTA	2024	2024	3,3	UKV!F14431
UKVFTA	2025	2025	0	UKV!G14431
UKVFTA	2026	2026	0	UKV!H14431

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14431
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14424
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14424
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14424
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14424
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14424
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14424
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14424
RCEP A	2022	2022	20	RCEPT-A!D14419
RCEP A	2023	2023	20	RCEPT-A!E14419
RCEP A	2024	2024	20	RCEPT-A!F14419
RCEP A	2025	2025	20	RCEPT-A!G14419
RCEP A	2026	2026	20	RCEPT-A!H14419
RCEP A	2027	2027	20	RCEPT-A!I14419
RCEP B	2022	2022	20	B!D14419
RCEP B	2023	2023	20	B!E14419
RCEP B	2024	2024	20	B!F14419
RCEP B	2025	2025	20	B!G14419
RCEP B	2026	2026	20	B!H14419
RCEP B	2027	2027	20	B!I14419
RCEP C	2022	2022	20	C!D14419
RCEP C	2023	2023	20	C!E14419
RCEP C	2024	2024	20	C!F14419
RCEP C	2025	2025	20	C!G14419
RCEP C	2026	2026	20	C!H14419
RCEP C	2027	2027	20	C!I14419

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D14418
RCEP D	2023	2023	20	D!E14418
RCEP D	2024	2024	20	D!F14418
RCEP D	2025	2025	20	D!G14418
RCEP D	2026	2026	20	D!H14418
RCEP D	2027	2027	20	D!I14418
RCEP E	2022	2022	20	E!D14422
RCEP E	2023	2023	20	E!E14422
RCEP E	2024	2024	20	E!F14422
RCEP E	2025	2025	20	E!G14422
RCEP E	2026	2026	20	E!H14422
RCEP E	2027	2027	20	E!I14422
RCEP F	2022	2022	20	F!D14419
RCEP F	2023	2023	20	F!E14419
RCEP F	2024	2024	20	F!F14419
RCEP F	2025	2025	20	F!G14419
RCEP F	2026	2026	20	F!H14419
RCEP F	2027	2027	20	F!I14419
VIFTA	2024	2024	16	VI!F13414
VIFTA	2025	2025	12	VI!G13414
VIFTA	2026	2026	8	VI!H13414
VIFTA	2027	2027	4	VI!I13414

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VCFTA 21%, AJCEP 30%, AKFTA 40%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8507.10 has 7 lines; 8507.10.99 is distinguished from its siblings by: Of a height (excluding terminals and handles) exceeding 23 cm.	8507.10.10 Of a kind used for aircraft; 8507.10.92 Of a height (excluding terminals and handles) not exceeding 13 cm; 8507.10.95 Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm; 8507.10.96 Of a height (excluding terminals and handles) exceeding 23 cm; 8507.10.97 Of a height (excluding terminals and handles) not exceeding 13 cm; 8507.10.98 Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required

TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8507.10.99. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 20% for 8507.10.99 was checked against BT2026 (cell BT2026!N15100), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

Item policy

Item policy
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.